

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re WIRECARD AG SECURITIES
LITIGATION

This Document Relates to:

ALL ACTIONS

Civ. Action No. 2:20-cv-03326-AB

CLASS ACTION

DECLARATION OF STEVEN M. FARINA

I, Steven M. Farina, upon personal knowledge, declare the following:

1. I am an attorney at Williams & Connolly LLP and counsel for Defendant Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft (“EY Germany”) in the above-captioned matter.
2. On June 8, 2023, Plaintiffs moved to seal certain exhibits filed in connection with their supplemental memorandum regarding personal jurisdiction. ECF No. 101.
3. On June 20, 2023, EY Germany responded to Plaintiffs’ motion to seal, to maintain the seal over certain portions of the documents containing individually identifiable information. ECF No. 108.
4. On June 28, 2023, EY Germany filed its own supplemental memorandum regarding personal jurisdiction, and in connection with that filing moved to seal portions of two additional exhibits. ECF No. 111.
5. On August 1, 2023, the Court granted Plaintiffs’ June 8 motion to seal, to the extent requested by EY Germany; and granted in full EY Germany’s June 28 motion to seal. ECF No. 114. The Court also directed the parties to “file versions of the documents listed in Defendant EY

Germany's Response (ECF No. 108), at 3-7, and Defendant EY Germany's Motion to Seal (ECF No. 111), that have been redacted in accordance with this Order on or before September 1, 2023." ECF No. 114, at 2 (emphasis omitted).

6. Accordingly, such versions of those documents—redacted (or unredacted) in accordance with the Court's Order of August 1, 2023—are attached to this Declaration, as itemized in the table below.

7. EY Germany notes that, on September 1, 2023, Plaintiffs also filed copies of the documents identified below as exhibits 1 through 30.

Ex. No.	Description¹	Previously Filed Under Seal	Previously Filed With Redaction
1	Baker Tilly International "Wirecard Project:" Purchase Price Allocation Report, dated March 8, 2018 (Bates No. EYGMBH_0001051-EYGMBH_0001091)	June 7, 2023 Decl. of Shawn A. Williams, Ex. 1, ECF No. 100-2	n/a
2	EY, "Wirecard Group Audit FY 2017 Site Visit – USA," dated December 11-12, 2017 (Bates No. EYGMBH_0000266-EYGMBH_0000293)	<i>Id.</i> Ex. 3, ECF No. 100-4	June 20, 2023 Decl. of Steven M. Farina, Ex. 1, ECF No. 108-2
3	Wirecard, "2017 Site Visit USA Agenda," dated December 11-12, 2017 (Bates No. EYGMBH_0000335)	<i>Id.</i> Ex. 4, ECF No. 100-5	<i>Id.</i> Ex. 2, ECF No. 108-3
4	EY Germany, "Wirecard AG Group audit instructions 2017 audit," dated October 6, 2017, updated January 10, 2018 (Bates No. EYGMBH_0000416-EYGMBH_0000483)	<i>Id.</i> Ex. 6, ECF No. 100-7	<i>Id.</i> Ex. 3, ECF No. 108-4
5	Wirecard North America Inc., "EY visit 11-12 December 2017," dated December 11-12, 2017 (Bates No. EYGMBH_0000336-EYGMBH_0000373)	<i>Id.</i> Ex. 7, ECF No. 100-8	<i>Id.</i> Ex. 4, ECF No. 108-5

¹ The descriptions for Exhibits 1–27 are drawn from the table in Plaintiffs' motion to seal (ECF No. 101, at 1–3). The descriptions for Exhibits 31–32 are drawn from the Declaration of Steven M. Farina in support of EY Germany's motion to seal (ECF No. 111-1, at 1).

Ex. No.	Description ¹	Previously Filed Under Seal	Previously Filed With Redaction
6	Metadata from Wirecard North America Inc., “EY visit 11-12 December 2017,” dated December 11-12, 2017	<i>Id.</i> Ex. 8, ECF No. 100-9	n/a
7	EY U.S., “Wirecard North America Inc. Final Summary Memorandum (SRM),” dated December 31, 2017 (Bates No. EYGMBH_0000312- EYGMBH_0000319)	<i>Id.</i> Ex. 10, ECF No. 100-11	<i>Id.</i> Ex. 5, ECF No. 108-6
8	EY U.S., “Wirecard North America Inc. Final Summary Memorandum (SRM),” dated December 31, 2018 (Bates No. EYGMBH_0000524- EYGMBH_0000531)	<i>Id.</i> Ex. 11, ECF No. 100-12	<i>Id.</i> Ex. 6, ECF No. 108-7
9	EY U.S., “Summary review memorandum,” dated March 14, 2020 (Bates No. EYGMBH_0000749- EYGMBH_0000758)	<i>Id.</i> Ex. 12, ECF No. 100-13	<i>Id.</i> Ex. 7, ECF No. 108-8
10	EY Germany, “Wirecard AG Group audit instructions 2018 audit,” dated October 19, 2018, (Bates No. EYGMBH_0000576- EYGMBH_0000643)	<i>Id.</i> Ex. 13, ECF No. 100-14	<i>Id.</i> Ex. 8, ECF No. 108-9
11	EY Germany, “Wirecard AG Group audit instructions 2019 audit,” dated October 16, 2019, updated February 2020 (Bates No. EYGMBH_0001010- EYGMBH_0001050)	<i>Id.</i> Ex. 14, ECF No. 100-15	<i>Id.</i> Ex. 9, ECF No. 108-10
12	EY Germany, “Wirecard AG IFRS 15 transition Supplement to the group audit instructions 2018,” dated October 31, 2018 (Bates No. EYGMBH_0000497- EYGMBH_0000504)	<i>Id.</i> Ex. 15, ECF No. 100-16	<i>Id.</i> Ex. 10, ECF No. 108-11
13	EY Germany, “Supplement to the Group audit instructions 2019 Procedures on the implementation of IFRS 16 Leases,” dated December 4, 2019 (Bates No. EYGMBH_0000780- EYGMBH_0000789)	<i>Id.</i> Ex. 16, ECF No. 100-17	<i>Id.</i> Ex. 11, ECF No. 108-12
14	EY Germany, “Wirecard AG IFRS 15 Supplement to the group audit instructions 2019,” dated February 27, 2020 (Bates No. EYGMBH_0000800- EYGMBH_0000806)	<i>Id.</i> Ex. 17, ECF No. 100-18	<i>Id.</i> Ex. 12, ECF No. 108-13
15	Letter from Catherine A. Kummer, EY U.S., to [Redacted], dated March 29, 2018 (Bates No. EYGMBH_0000397- EYGMBH_0000398)	<i>Id.</i> Ex. 18, ECF No. 100-19	<i>Id.</i> Ex. 13, ECF No. 108-14
16	Letter from Catherine A. Kummer, EY U.S., to [Redacted], EY Germany, dated March 20, 2019 (Bates No. EYGMBH_0000649- EYGMBH_0000651)	<i>Id.</i> Ex. 19, ECF No. 100-20	<i>Id.</i> Ex. 14, ECF No. 108-15

Ex. No.	Description¹	Previously Filed Under Seal	Previously Filed With Redaction
17	2019 Full Scope Interoffice Engagement Conclusion, dated March 19, 2019 (Bates No. EYGMBH_0000760-EYGMBH_0000763)	<i>Id.</i> Ex. 20, ECF No. 100-21	n/a
18	EY U.S., “Wirecard North America Inc. Audit Strategies Memorandum,” dated December 31, 2017 (Bates No. EYGMBH_0000399-EYGMBH_0000406)	<i>Id.</i> Ex. 21, ECF No. 100-22	n/a
19	EY Germany, “Wirecard AG 2019 (Pre-) closing Call Wirecard North America Inc. Component Team: Ernst & Young LLP, USA,” dated February 28, 2020 (Bates No. EYGMBH_0000776-EYGMBH_0000777)	<i>Id.</i> Ex. 22, ECF No. 100-23	<i>Id.</i> Ex. 15, ECF No. 108-16
20	APS International, Ltd., Certificate of Translation – Affidavit of Accuracy of excerpt of 2018 Overview Group Reporting Spreadsheet, dated June 7, 2023 (Bates No. EYGMBH_0001160)	<i>Id.</i> Ex. 23, ECF No. 100-24	n/a
21	EY, “Wirecard Group Audit FY 2017 Site Visit- USA Meeting Topics,” dated December 11-12, 2017 (Bates No. EYGMBH_0000374-EYGMBH_0000394)	<i>Id.</i> Ex. 25, ECF No. 100-26	<i>Id.</i> Ex. 16, ECF No. 108-17
22	EY U.S., “Wirecard North America Audit Strategies Memorandum,” dated December 31, 2019 (Bates No. EYGMBH_0000954-EYGMBH_0000963)	<i>Id.</i> Ex. 27, ECF No. 100-28	n/a
23	EY U.S., “Wirecard North America Inc. Audit Strategies Memorandum,” dated December 31, 2018 (Bates No. EYGMBH_0000740-EYGMBH_0000748)	<i>Id.</i> Ex. 28, ECF No. 100-29	n/a
24	EY U.S., Acknowledgement of group audit instructions, dated 2017 (Bates No. EYGMBH_0000260-EYGMBH_0000262)	<i>Id.</i> Ex. 29, ECF No. 100-30	n/a
25	EY Germany, “Determine involvement in the work performed by component teams,” dated 2017 (Bates No. EYGMBH_0000264)	<i>Id.</i> Ex. 30, ECF No. 100-31	n/a
26	EY U.S., “C-13 Subsequent events procedures,” dated April 23, 2019 (Bates No. EYGMBH_0000506)	<i>Id.</i> Ex. 31, ECF No. 100-32	n/a
27	EY Germany, “Wirecard AG Acquisition: Audit of the Purchase Price Allocation according to IFRS 3,” dated March 5, 2018 (Bates No. EYGMBH_0001123-EYGMBH_0001126)	<i>Id.</i> Ex. 32, ECF No. 100-33	<i>Id.</i> Ex. 17, ECF No. 108-18

Ex. No.	Description ¹	Previously Filed Under Seal	Previously Filed With Redaction
28	Plaintiffs' Supplemental Memorandum Regarding Personal Jurisdiction, ECF No. 100	n/a	ECF No. 100 (Plaintiffs' original redactions); June 20, 2023 Decl. of Steven M. Farina, Ex. 18, ECF No. 108-19 (EY Germany's narrower redactions)
29	June 7, 2023 Decl. of Shawn A. Williams, ECF No. 100-1	n/a	June 20, 2023 Decl. of Steven M. Farina, Ex. 19, ECF No. 108-20
30	Plaintiffs' Motion to Seal, ECF No. 101	n/a	<i>Id.</i> Ex. 20, ECF No. 108-21
31	PwC Germany, Independent Auditor's Report (Oct. 26, 2017) (EYGMBH_0001096)	June 28, 2023 Decl. of Steven M. Farina ISO EY Germany's Supp. Mem. Regarding Jurisdiction, Ex. 3, ECF No. 110-5	June 28, 2023 Decl. of Steven M. Farina ISO EY Germany's Mot. to Seal, Ex. 3, ECF No. 111-2
32	EY Germany, Acquisition of Kestrel: Audit of the Purchase Price Allocation According to IFRS 3 (Mar. 5, 2018) (EYGMBH_0001123)	<i>Id.</i> Ex. 4, ECF No. 110-6	<i>Id.</i> Ex. 4, ECF No. 111-3

I declare under penalty of perjury that the foregoing is true and correct.

Executed on:

September 1, 2023

/s/ Steven M. Farina

Steven M. Farina

CERTIFICATE OF SERVICE

I, Craig D. Singer, hereby certify that on this 1st day of September, 2023, a copy of the foregoing was electronically filed with the Clerk of Court using the CM/ECF system. The foregoing is available for viewing and downloading from the CM/ECF system, which will also send email notification of such filing to all attorneys of record in this action.

/s/ Craig D. Singer